

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**I.T.R. No.583 of 1995
Date of Decision:13.11.2006**

**The Commissioner of Income Tax, Jalandhar
.....Petitioner**

Vs.

**M/s Kakkar Complex Steel (P) Ltd., Jalandhar
.....Respondent**

**CORAM:- HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL**

Present:- Dr. N.L.Sharda, Advocate for the petitioner.

Mr. Sanjay Bansal, Advocate for the respondent.

ADARSH KUMAR GOEL, J.

The following question of law has been referred for opinion of this Court arising out of order passed by the Income Tax Appellate Tribunal, Amritsar Bench, Amritsar in I.T.A. No.322(ASR)/1988 dated 2.11.1992:-

“Whether on the facts and in the circumstances of the case the ld. ITAT is right in law in holding the expenses on account of commission paid to selling agents amounting to Rs.344658/- are not to be taken into account for the purposes of disallowance u/s 37(3A) of the I.T.Act?”

It is not disputed by learned counsel for the parties that the matter is covered against the revenue by judgment of this Court in **Commissioner of Income Tax Vs. Indo Asian Switchgears (P) Ltd, (2002) 257 ITR 645 (P&H).**

Accordingly, following the judgment of this Court in **Indo Asian Switchgears (P) Ltd. (supra)**, the question referred is answered against the revenue and in favour of the assessee.

**(ADARSH KUMAR GOEL)
JUDGE**

**November 13, 2006
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**(RAJESH BINDAL)
JUDGE**

